IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appl. No. : 10/820,589 Confirmation No. 8154

Applicant : Kohei Yamada

Filed: : April 8, 2004

Title: : PROCESS AND SYSTEM FOR MAKING NOISE

ABSORBER CARPET

TC/A.U. : 1734

Examiner : Sells, James D.

Docket No. : 3234/1

Customer No. : 23638

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

AMENDMENT

Sir:

This is in response to the Office Action of December 16, 2005.

Amendments to the Specification: None.

Amendments to the Claims: None.

Amendments to the Drawings: None.

Remarks/Arguments begin on page 2 of this paper.